T.T.R. No. 15 of 2006
with
Civil Misc. App. No. 675 of 2006

Hon. P.C. Pant, J.

Heard.

The impugned award dated 23.09.2005 passed by learned Trade Tax Tribunal is challenged mainly on the ground that the Tribunal has erred in law by holding that Notification No. 1116/ 67-2000-2(12) 2000 dated 24.10.2000 is not applicable retrospectively.

Learned counsel for the revisionist concedes that in said Notification there is nothing which indicates that the Notification would be applicable for the previous assessment years. The Notification in question prescribes ideal recovery of 66.66% for the purposes of export limit of paddy. The assessment in question relates to the years 1996-97, 1997-98, 1998-99 and 1999-2000, and not for the years thereafter.

In the previous years, it appears that the exemption from tax was permitted to the limit of 50% while after the Notification the limit of exemption was restricted to 16.66%. The first appellate court i.e. Dy. Commissioner of Trade Tax, as well as the second appellate court i.e. Trade Tax Tribunal have concurred that the Notification dated 24.10.2000 cannot be applied in respect of the previous years for exported paddy.

In the above facts and circumstances, this Court finds itself in agreement with the findings of the appellate courts below. There is no force in the revision.

The revision is dismissed in limine. (The misc. application No. 675 of 2006 also stands disposed of)

(P.C. Pant, J.)

Dt. 07.02.2006
HN